REMARKS

Please direct all telephone calls to Jenny Sung at (650) 833-2121.

Please charge any additional fees, including any fees necessary for extensions of time, or credit overpayment to Deposit Account No. 07-1896 referencing our Docket No. 2100280-991102.

Respectfully submitted,

Dated: April 27, 2004

Kieun "Jenny" Sung

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